

IRS News Release

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Deadlines for Taxpayers affected by Hurricane Katrina Extended Until February 28, 2006

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WASHINGTON — Taxpayers affected by Hurricane Katrina now have until Feb. 28, 2006 to file tax returns and pay any taxes due following legislation approved by Congress and signed by the President, the Internal Revenue Service announced today.

The Katrina Emergency Tax Relief Act of 2005 (H.R. 3768), signed on Sept. 23, postpones deadlines for affected taxpayers to file tax returns, pay taxes and perform other time-sensitive acts until Feb. 28, 2006. Taxpayers affected by the hurricane may be eligible for tax relief, regardless of where they live.

For taxpayers located in the areas hardest-hit by Katrina — those counties or parishes designated by the Federal Emergency Management Agency (FEMA) as “individual assistance areas” — the tax relief will be automatic, and taxpayers won’t need to do anything to get the extensions and other relief available.

In areas where FEMA has determined damage is more isolated — designated as “public assistance areas” — or for other taxpayers outside the hardest-hit areas whose books, records or tax professionals are located in the affected areas, people will need to identify themselves to the IRS as hurricane victims.

Taxpayers who need to identify themselves as hurricane victims should write “Hurricane Katrina” in red ink at the top of their tax forms or any other documents filed with the IRS. Taxpayers who need to alert the IRS or have other hurricane-related questions can also call the special IRS disaster hotline at 1-866-562-5227.

The IRS will abate interest and late filing, late payment or failure to deposit penalties that would otherwise apply. This relief includes the Sept. 15 and Jan. 15 due dates for estimated taxes for individuals and the Sept. 15 and Dec. 15 due dates for estimated taxes for corporations; the Sept. 15 due date for calendar-year corporate returns with automatic extensions; the Oct. 17 deadline for individuals who received a second extension for filing their individual income tax returns; the Oct. 31 and Jan. 31 deadlines for filing quarterly federal employment and excise tax returns; and employment and excise deposits due on or before Feb. 28, 2006. In addition, any disaster-area taxpayer who receives a penalty notice from the IRS should call the number on the notice to receive penalty abatement.

The postponement of deadlines, interest suspension and waiver of penalties apply to any tax return, tax payment or tax deposit with an original or extended due date falling on or after Aug. 29, 2005. In Florida, where Katrina hit first, the date is on or after Aug. 24, 2005.

Areas covered by the Katrina tax relief, either automatic or based on self-identification follow.

Louisiana

Taxpayers will receive automatic relief in 31 Louisiana parishes designated for individual assistance: Acadia, Ascension, Assumption, Calcasieu, Cameron, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Livingston, Orleans, Pointe Coupee, Plaquemines, St. Bernard, St. Charles, St. Helena, St. James, St. John, St. Mary, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Washington, West Baton Rouge and West Feliciana.

Taxpayers will receive tax relief if they identify themselves as being impacted by Hurricane Katrina and they live in any of these 33 Louisiana parishes designated for public assistance: Allen, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Caldwell, Catahoula, Claiborne, Concordia, Desoto, East Carroll, Evangeline, Franklin, Grant, Jackson, LaSalle, Lincoln, Madison, Morehouse, Natchitoches, Ouachita, Rapides, Red River, Richland, Sabine, St. Landry, Tensas, Union, Vernon, Webster, West Carroll and Winn.

Mississippi

Taxpayers will receive automatic relief in 47 Mississippi counties designated for individual assistance: Adams, Amite, Attala, Claiborne, Choctaw, Clarke, Copiah, Covington, Franklin, Forrest, George, Greene, Hancock, Harrison, Hinds, Jackson, Jasper, Jefferson, Jefferson Davis, Jones, Kemper, Lamar, Lauderdale, Lawrence, Leake, Lincoln, Lowndes, Madison, Marion, Neshoba, Newton, Noxubee, Oktibbeha, Pearl River, Perry, Pike, Rankin, Scott, Simpson, Smith, Stone, Walthall, Warren, Wayne, Wilkinson, Winston and Yazoo.

Taxpayers will receive tax relief if they identify themselves as being impacted by Hurricane Katrina and they live any of in these 35 Mississippi counties designated for public assistance: Alcorn, Benton, Bolivar, Calhoun, Carroll, Chickasaw, Clay, Coahoma, DeSoto, Grenada, Holmes, Humphreys, Issaquena, Itawamba, Lafayette, Leflore, Lee, Marshall, Monroe, Montgomery, Panola, Pontotoc, Prentiss, Quitman, Sharkey, Sunflower, Tallahatchie, Tate, Tippah, Tishomingo, Tunica, Union, Washington, Webster and Yalobusha.

Alabama

Taxpayers will receive automatic relief in 10 Alabama counties designated for individual assistance: Baldwin, Choctaw, Clarke, Greene, Hale, Mobile, Pickens, Sumter, Tuscaloosa and Washington.

Taxpayers will receive tax relief if they identify themselves as being impacted by Hurricane Katrina and they live in any of these 12 counties eligible for public assistance: Bibb, Colbert, Cullman, Jefferson, Lamar, Lauderdale, Marengo, Marion, Monroe, Perry, Wilcox and Winston.

Florida

Taxpayers will receive tax relief if they identify themselves as being impacted by Hurricane Katrina and they live in any of these 11 Florida counties designated for public assistance: Monroe, Broward, Miami-Dade, Bay, Collier, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa and Walton.

The extension to file and pay does not apply to information returns in the W-2, 1098, 1099 or 5498 series, or to Forms 1042-S or 8027. However, the IRS will consider waiving penalties for failure to timely file information returns on a case-by-case basis under existing procedures for reasonable cause.

For further details on the relief granted, see IRS [News Release 2005-109](#) (Sept. 21, 2005) and Notice 2005-73.

For victims of Hurricane Rita, the IRS announced Monday that deadlines were also extended to Feb. 28, 2006. Additional details are available in IRS [News Release 2005-110](#) (Sept. 26, 2005).

The IRS assures individuals, businesses and tax practitioners that it will continue monitoring the aftermath of the storms and resolve other potential tax administration issues as they arise.

Links:

Maps showing areas of individual and public assistance areas:

[Louisiana-Katrina](#) (PDF, 407KB)

[Louisiana-Rita](#) (PDF, 359KB)

[Mississippi-Katrina](#) (PDF, 380KB)

[Alabama-Katrina](#) (PDF, 260KB)

[Florida-Katrina](#) (PDF, 347KB)

[Texas-Rita](#) (PDF, 360KB)

[Notice 2005-73](#) (PDF 25KB, 12 pages)

[Revenue Procedure 2005-27](#) (PDF 670KB, 72 pages)

[Tax Relief: Presidentially Declared Disaster Areas](#)

[Hurricane Katrina: Information on Charitable Giving, Tax-Relief Issues](#)